



State of Tennessee  
Department of Commerce and Insurance  
Tennessee State Board of Accountancy  
500 James Robertson Parkway  
Nashville, TN 37243-1141  
615-741-2550 or 888-453-6150  
[www.tn.gov/commerce/boards/tnsba](http://www.tn.gov/commerce/boards/tnsba)

## Application: State Specific Ethics Course

(Directions - Page 2)

**NOTE:** All providers must also be NASBA approved – The Tennessee State Board of Accountancy reviews only the content material for the State Ethics Course.

### Organization Information

**Name:** \_\_\_\_\_

**Contact Person:** \_\_\_\_\_

**Mailing Address:** \_\_\_\_\_

\_\_\_\_\_  
City State Zip

**Phone:** \_\_\_\_\_ **Fax:** \_\_\_\_\_

**E-Mail:** \_\_\_\_\_ **Web:** \_\_\_\_\_

### Course Information

**Delivery Method:** \_\_\_\_\_ Live \_\_\_\_\_ Video \_\_\_\_\_ Webinar  
(Select Only One)

\_\_\_\_\_ On-Line \_\_\_\_\_ Paper/Pencil

\_\_\_\_\_ Other (explain) \_\_\_\_\_

**Number of Hours:** Entire Course \_\_\_\_\_ TN State Specific Portion \_\_\_\_\_

(Tennessee defines education hour as 50 minutes)

(Continued)

**Instructor Name(s)** \_\_\_\_\_  
**Must Include Resume(s)**

**NASBA Sponsor Number:** \_\_\_\_\_  
(Sponsor must be NASBA Approved or Exempted By Rule)

\_\_\_\_\_  
**Signature**

\_\_\_\_\_  
**Date**

**Directions:** The Tennessee State Board of Accountancy must review and approve any Tennessee State Specific Ethics course before the attendees can be awarded education hours to meet their CPE requirements. The Board meets quarterly (usually January, May, July and October) and any course reviewed at a meeting must be received in the Board's Administrative office at least 30 days prior to that meeting. The Board's meeting dates may be located on their web-site ([tn.gov/commerce/boards/tnsba](http://tn.gov/commerce/boards/tnsba)).

A separate application must be submitted for each format of the course. At least two hours of Tennessee specific training must be declared. You may elect to have a longer class which includes other general or regulatory ethics but at least 2 hours must be devoted to Tennessee Law and Rules. The Board will only review the Tennessee specific portion of any course and those areas must be well defined in your course outline.

The Course outline for the mandatory two hours of ethics training is attached to this application.

If you have questions, please contact Kathy M. Riggs, Ph.D. at the Board's office. She may be reached at 615-253-1679 or [kathy.riggs@tn.gov](mailto:kathy.riggs@tn.gov)

## Tennessee State Specific Ethics Course Outline (approved 9/13/11)

### Information concerning Board Members

- Make-Up
- How Appointed
- Terms
- Meetings (Committee and Whole Board)
- Meetings Open to everyone – ya'll come

### Information concerning Board Support Staff

- Functions (License, renew, update files, answer questions, investigate complaints, etc.)
- Board attorney advises Board not licensees
- Staff contact information (phone, web, e-mail, snail mail)

### What to do after receiving license

- Already have education, passed exam and provided experience
- Already have stated you have read and understand all laws and rules of Board

#### Renew licenses

- Pay fees
- Complete CPE
  - Basic Requirements
  - Qualifying Programs
  - Failure to meet requirements

#### Update Board staff with

- Name changes
- Address changes (explain 3 addresses kept)
- E-Mail Address

#### Change license status relative to work or need(?)

- Active
- Inactive
- Retired
- Retired over 70
- Delinquent
- Expired

#### Reactivate Vs. Reinstate License

### Firm License

- When needed, ownership requirements, etc.
- License renewal (annual)
- Peer Review
  - Basic Requirements
  - Results

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## What's New:

- Mobility
- International Reciprocity (Mutual Recognition)

## IFRS

- ALD (Accountancy Licensing Database)
- Peer Assistance Program
- International Testing Sites for CPA Exam
- Coming – Change in Ethics CPE Requirements

## Professional Conduct

- Independence
- Integrity & Objectivity
- Competence
- Confidential Information
- Contingent Fees
- Disclosure
- Records
- Discreditable Acts

## Complaints

- How they happen
  - Not doing something you should
  - Doing something you shouldn't

## Life of a Complaint

- Can be filed by anyone
- Copy sent to respondent licensee
- Answered by respondent licensee
- Both complaint and response go to Board Attorney
- Attorney may
  - Ask for investigation
  - Suggest Disciplinary action based on statute and rules
  - Dismiss
  - Close

## Disciplinary Actions

- Letters (warning, instruction, caution)
- Civil Penalties
- Additional Education
- Additional Peer Reviews
- Probation
- Suspension
- Revocation

## Hearings:

- Informal Vs. Formal

## Case Studies